Illinois Department of Revenue Regulations

Title 86 Part 150 Section 150.915 Itemization of Receipts from Sales and the Tax Among the Different States from Which Sales are Made into Illinois

TITLE 86: REVENUE

PART 150 USE TAX

Section 150.915 Itemization of Receipts from Sales and the Tax Among the Different States from Made into Illinois

In reporting receipts from sales that are subject to Use Tax but not to Retailers' Occupation Tax on the return form, if the seller filing the return makes such sales into Illinois from more than one state other than Illinois, such seller must file a supplemental schedule, which the Department will furnish, showing an itemization of such receipts and the tax for each state from which such seller makes such sales that result in tangible personal property being delivered or shipped into Illinois.

(Source: Amended and effective November 29, 1972)